

ORDINANCE NO. 2025-21

**ADOPTING THE TAX BUDGET FOR THE VILLAGE OF SILVERTON FOR THE
CALENDAR YEAR 2026 AND DECLARING AN EMERGENCY**

WHEREAS: the Council of the Village of Silverton is required to adopt a tax budget for the Village of Silverton for the calendar year next ensuing; and

WHEREAS: a duly-advertised (ten days before) public hearing was held on said tax budget for citizen input on June 26, 2025 as set forth in Article X § 3 of the Charter of the Village of Silverton; and

WHEREAS: the tax budget as adopted must be submitted to the Hamilton County Auditor by July 20, 2025; and

WHEREAS: Article X § 3 of the Charter of the Village of Silverton provides that, on or before July 20, the Village Manager shall prepare and submit to Council a budget covering an estimate of available funds and required expenditures for the ensuing calendar year.

NOW THEREFORE, BE IT ORDAINED by the Village Council of Silverton, that:

SECTION I. The tax budget for calendar year 2026 as submitted by the Village Manager and as attached is hereby adopted, and the Village Manager is authorized to submit a certified copy of the budget as attached to the Hamilton County Auditor by July 20, 2025.

SECTION II. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the citizens of the Village of Silverton and shall take effect and be in force from and after its passage and approval; the reason for the emergency being the Ohio Revised Code requirement to submit a certified copy of the budget as attached to the Hamilton County Auditor by July 20, 2025, and to comply with Article X § 3 of the Village Charter.

Passed this 26th day of June, 2025.


John A. Smith, Mayor

ATTEST:



Jack Cameron, Village Manager

Approved as to form:


Bryan E. Pacheco, Village Solicitor

CERTIFICATION:

I, Meredith L. George, Clerk of Council of the Village of Silverton, County of Hamilton, State of Ohio; do hereby certify that there is no newspaper published in said municipality and that publication of the foregoing Ordinance No. 2025-21 has been duly made by posting true copies in two (2) places that are accessible by the public in said municipality, as determined by Council as follows: 1) Silverton Town Hall lobby area and Council Chambers foyer; and 2) Silverton's official website. Said posting was for a period of June 27 fifteen days commencing June 27, 2025.


Meredith L. George
Clerk of Council of Silverton, Ohio

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
1000 GENERAL FUND				
Balance, January 1st	1,681,785	2,814,110	3,001,035	3,023,680
RECEIPTS				
Property Taxes - Include Rollback	663,432	803,007	770,077	800,000
Income Tax (Village Collected)	113,383	74,732	100,000	100,000
Income Tax (RITA Collected)	2,135,649	2,320,569	2,000,000	2,250,000
Income Tax (State Collected)	19,652	56,636	10,000	5,000
Local Government Fund	85,040	82,399	120,000	80,000
Liquor Permit Fees	3,192	19,215	5,000	5,000
Interest	44,374	90,973	20,000	20,000
Fines	2,198	1,694	3,500	1,000
Fees (Permits Bldg. & Zoning)	27,584	25,017	50,000	30,000
Contract Services (Garbage Collection)	359,260	385,033	325,000	385,000
Cable Franchise	55,561	60,000	55,000	40,000
Other	1,776,713	1,216,969	961,294	40,000
Transfers In				
Advances In	100,000	287,300	0	125,000
Total Receipts and Balance	7,067,824	8,237,653	7,420,907	6,904,680
EXPENDITURES				
ADMINISTRATIVE				
Personal Services	511,759	488,997	511,060	575,000
Other Expenses	288,421	416,576	501,760	300,000
Transfers Out	708,057	211,474	443,107	500,000
Advances Out	187,300	0		
TOWN HALL/MEMORIAL BUILDINGS/GROUNDS				
Personal Services				
Capital Improvements				
Other Expenses	35,690	29,151	45,200	45,000
ZONING				
Personal Services	30,915	35,732	40,400	45,000
Capital Improvements				
Other Expenses	47,954	53,915	65,200	65,000
PARKS & RECREATION				
Personal Services				
Capital Improvements				
Other Expenses	32,661	14,868	35,000	40,000
POLICE PROTECTION				
Personal Services				
Other Expenses	1,029,081	1,051,554	1,392,500	1,500,000
MISCELLANEOUS				
Personal Services				
Other Expenses	549,138	531,388	704,000	500,000
HIGHWAYS				
Personal Services	70,918	114,219	116,500	150,000
Capital Improvements	741,155	2,149,636	500,000	1,500,000
Other Expenses	20,666	139,109	42,500	
Total Expenditures	4,253,714	5,236,618	4,397,227	5,220,000
Balance, December 31st	2,814,110	3,001,035	3,023,680	1,684,680
Less Encumbrances				
Unencumbered Balance, December 31st	2,814,110	3,001,035	3,023,680	1,684,680
2011 STREET MAINTENANCE FUND				
Balance, January 1st	192,690	210,323	197,097	97,297
RECEIPTS				
Motor Vehicle License Tax	324,547	330,507	300,000	300,000
Interest	3,245	5,279	2,500	2,500
Transfer In	80,000	80,000	100,000	100,000
Other	61,487	62,584	50,000	50,000
Total Receipts and Balance	661,969	688,694	649,597	549,797
EXPENDITURES				
Personal Services	358,480	347,282	360,600	400,000
Other Expenses	93,166	144,315	191,700	100,000
Total Expenditures	451,646	491,597	552,300	500,000
Balance, December 31st	210,323	197,097	97,297	49,797
Less Encumbrances				
Unencumbered Balance, December 31st	210,323	197,097	97,297	49,797

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
2021 STATE HIGHWAY FUND				
Balance, January 1st	38,107.91	45,465	47,223	32,523
RECEIPTS				
Gasoline Tax	20,163	19,734	16,000	20,000
Other	602	3,908	4,300	300
Transfers In				
Total Receipts and Balance	58,873	69,107	67,523	52,823
EXPENDITURES				
Other Expenses	13,408	21,884	35,000	30,000
Total Expenditures	13,408	21,884	35,000	30,000
Balance, December 31st	45,465	47,223	32,523	22,823
Less Encumbrances				
Unencumbered Balance, December 31st	45,465	47,223	32,523	22,823
2061 OPIOID SETTLEMENT				
Balance, January 1st	1,015	3,159	8,435	9,435
RECEIPTS				
Federal/State Assistance	2,144	5,276	1,000	1,000
Interest	0	0	0	0
Transfer In	0	0	0	0
Advance In				
Total Receipts and Balance	3,158.92	8,435	9,435	10,435
EXPENDITURES				
Personal Services				
Other Expenses	0	0	0	5,000
Total Expenditures	0	0	0	5,000
Balance, December 31st	3,159	8,435	9,435	5,435
Less Encumbrances				
Unencumbered Balance, December 31st	3,159	8,435	9,435	5,435
2152 AMERICAN RESCUE PLAN				
Balance, January 1st	1,978	1,978	0	0
RECEIPTS				
Federal/State Assistance	0	0	0	0
Interest	0	0	0	0
Transfer In	0	0	0	0
Advance In		0	0	0
Total Receipts and Balance	1,978	1,978	0	0
EXPENDITURES				
Personal Services				
Other Expenses	0	1,978	0	0
Advance Out				
Total Expenditures	0	1,978	0	0
Balance, December 31st	1,978	0	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	1,978	0	0	0
2901 NEIGHBORHOOD STABILIZATION PROGRAM				
Balance, January 1st	53,703	46,703	46,703	0
RECEIPTS				
Federal/State Assistance	0	0	0	0
Interest	0	0	0	0
Transfer In	0	0	0	0
Advance In				
Total Receipts and Balance	53,703	46,703	46,703	0
EXPENDITURES				
Other Expenses	7,000	0	46,703	0
Total Expenditures	7,000	0	46,703	0
Balance, December 31st	46,703	46,703	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	46,703	46,703	0	0

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
2902 SANITATION & RECYLCING FUND				
Balance, January 1st	15,741	20,412	25,567	30,567
RECEIPTS				
Grants	4,672	5,155	5,000	5,000
Interest	0	0	0	0
Transfer In	0	0	0	0
Advance In				
Total Receipts and Balance	20,412	25,567	30,567	35,567
EXPENDITURES				
Personal Services				
Other Expenses	0	0	0	20,000
Total Expenditures	0	0	0	20,000
Balance, December 31st	20,412	25,567	30,567	15,567
Less Encumbrances				
Unencumbered Balance, December 31st	20,412	25,567	30,567	15,567
2903 GREATER CINCI CREDIT UNION COMMON AREA				
Balance, January 1st	11,173	11,173	0	0
RECEIPTS				
Interest	0	0	0	0
Other	0	0	0	0
Total Receipts and Balance	11,173	11,173	0	0
EXPENDITURES				
Personal Services				
Other Expenses	0	11,173	0	0
Total Expenditures	0	11,173	0	0
Balance, December 31st	11,173	0	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	11,173	0	0	0
2906 MAYOR'S COURT SPECIAL PROJECT FUND				
Balance, January 1st	3,388	3,398	3,589	4,389
RECEIPTS				
Fines	260	191	800	800
Other		0	0	0
Transfer In	3,000	0	3,000	3,000
Total Receipts and Balance	6,648	3,589	7,389	8,189
EXPENDITURES				
Other Expenses	3,250	0	3,000	4,000
Total Expenditures	3,250	0	3,000	4,000
Balance, December 31st	3,398	3,589	4,389	4,189
Less Encumbrances				
Unencumbered Balance, December 31st	3,398	3,589	4,389	4,189
2908 DRUG OFFENDER FUND				
Balance, January 1st	426	426	426	426
RECEIPTS				
Fines	0	0	0	0
Other	0	0	0	0
Total Receipts and Balance	426	426	426	426
EXPENDITURES				
Personal Services				
Other Expenses	0	0	0	0
Total Expenditures	0	0	0	0
Balance, December 31st	426	426	426	426
Less Encumbrances				
Unencumbered Balance, December 31st	426	426	426	426

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
3901 DEBT SERVICE FUND				
Balance, January 1st	209,436	185,154	1,163	1,163
RECEIPTS				
Other	0	0	0	0
Transfer In	345,570	131,474	363,107	400,000
Total Receipts and Balance	555,006	316,628	364,270	401,163
EXPENDITURES				
Other Expenses	369,852.57	315,465	363,107	400,000
Total Expenditures	369,853	315,465	363,107	400,000
Balance, December 31st	185,154	1,163	1,163	1,163
Less Encumbrances				
Unencumbered Balance, December 31st	185,154	1,163	1,163	1,163
4201 OPWC IMPROVEMENT PROJECT FUND				
Balance, January 1st	60,802	60,802	0	0
RECEIPTS				
Grants	0	0	0	0
Other	0	0	0	0
Transfer In	0	0	0	0
Advance In	0	0	0	0
Total Receipts and Balance	60,802	60,802	0	0
EXPENDITURES				
Other Expenses	0	60,802	0	0
Advances Out	0	0	0	0
Total Expenditures	0	60,802	0	0
Balance, December 31st	60,802	0	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	60,802	0	0	0
4901 STEWART ROAD TIF FUND				
Balance, January 1st	80,980	57,119	66,666	144,866
RECEIPTS				
Other	133,428	110,796	180,000	100,000
Transfer In	0	0	0	0
Advance In	0	0	0	0
Total Receipts and Balance	214,408	167,916	246,666	244,866
EXPENDITURES				
Other Expenses	1,741	1,250	1,800	1,800
Transfer Out	55,547	100,000	100,000	125,000
Advance Out	100,000	0	0	0
Total Expenditures	157,288	101,250	101,800	126,800
Balance, December 31st	57,119	66,666	144,866	118,066
Less Encumbrances				
Unencumbered Balance, December 31st	57,119	66,666	144,866	118,066
4902 CAPITAL IMPROVEMENTS FUND				
Balance, January 1st	87,731	14,526	4,960	0
RECEIPTS				
Grants	2,316	0	0	0
Other	0	1,447	0	0
Transfer In	153,000	0	0	0
Advance In	0	0	0	0
Total Receipts and Balance	243,046	15,973	4,960	0
EXPENDITURES				
Other Expenses	228,520	11,013	4,960	0
Transfer Out				
Advance Out	0			
Total Expenditures	228,520	11,013	4,960	0
Balance, December 31st	14,526	4,960	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	14,526	4,960	0	0

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
4903 CAPITAL EQUIPMENT FUND				
Balance, January 1st	56,561	92,505	1,495	1,495
RECEIPTS				
Grants				
Other				
Transfer In	110,000	0	0	0
Total Receipts and Balance	166,561	92,505	1,495	1,495
EXPENDITURES				
Other Expenses	74,056	91,010		
Total Expenditures	74,056	91,010	0	1,495
Balance, December 31st	92,505	1,495	1,495	0
Less Encumbrances				
Unencumbered Balance, December 31st	92,505	1,495	1,495	0
4904 PARK IMPROVEMENTS FUND				
Balance, January 1st	57,916	21,723	0	0
RECEIPTS				
Grants		187,200		
Other				
Transfer In	41,034	0	0	0
Advance In	187,300			
Total Receipts and Balance	286,250	208,923	0	0
EXPENDITURES				
Other Expenses	264,528	208,923	0	0
Total Expenditures	264,528	208,923	0	0
Balance, December 31st	21,723	0	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	21,723	0	0	0
4906 JOB CREATION, REDEVELOPMENT & GROWTH				
Balance, January 1st	50,596	9,929	4,929	4,929
RECEIPTS				
Grants				
Transfer In	31,000	0	0	
Advance In				
Total Receipts and Balance	81,596	9,929	4,929	4,929
EXPENDITURES				
Personal Expenses	0	0	0	0
Other Expenses	71,667	5,000	0	0
Advance Out				
Total Expenditures	71,667	5,000	0	0
Balance, December 31st	9,929	4,929	4,929	4,929
Less Encumbrances				
Unencumbered Balance, December 31st	9,929	4,929	4,929	4,929
9901 BLOCK WATCH AGENCY FUND				
Balance, January 1st	2,394	0	0	0
RECEIPTS				
Other				
Interest				
Total Receipts and Balance	2,394	0	0	0
EXPENDITURES				
Other Expenses				
Total Expenditures	2,394	0	0	0
Balance, December 31st	0	0	0	0
Less Encumbrances				
Unencumbered Balance, December 31st	0	0	0	0

VILLAGE OF SILVERTON 2026 TAX BUDGET

PURPOSE	FOR 2023 ACTUAL	FOR 2024 ACTUAL	FOR 2025 BUDGETED	FOR 2026 ESTIMATED
9903 MAYOR'S COURT				
Balance, January 1st	5,197.23	2,004	955	955
RECEIPTS				
Other	863	1,100	1,000	1,000
Interest				
Total Receipts and Balance	6,060	3,104	1,955	1,955
EXPENDITURES				
Other Expenses	4,056	2,149	1,000	1,000
Total Expenditures	4,056	2,149	1,000	1,000
Balance, December 31st	2,004	955	955	955
Less Encumbrances				
Unencumbered Balance, December 31st	2,004	955	955	955
9905 CIC				
Balance, January 1st	32,672	30,477	29,105	27,605
RECEIPTS				
Grants				
Other				
Transfer In	0	0	0	0
Total Receipts and Balance	32,672	30,477	29,105	27,605
EXPENDITURES				
Other Expenses	2,195	1,372	1,500	2,500
Total Expenditures	2,195	1,372	1,500	2,500
Balance, December 31st	30,477	29,105	27,605	25,105
Less Encumbrances				
Unencumbered Balance, December 31st	30,477	29,105	27,605	25,105